

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 102: PROPERTY TAX ADMINISTRATION**

**§327. MINIMUM ASSESSING STANDARDS**

All municipalities whether they choose to remain as single municipal assessing units or choose to be designated as a primary assessing area, either as a primary single unit or a member of a primary district, shall achieve the following minimum assessing standards: [ 1975, c. 545, §13 (NEW) . ]

**1. Minimum assessment ratios.** A 50% minimum assessment ratio by 1977; a 60% minimum assessment ratio by 1978; and a 70% minimum assessment ratio by 1979 and thereafter. Notwithstanding this subsection, a municipality should not have an assessment ratio at an amount greater than 110% of its just value;

[ 1993, c. 249, §1 (AMD); 1993, c. 249, §2 (AFF) . ]

**2. Maximum rating of assessment.** A maximum rating of assessment quality of 30 by 1977; a maximum rating of assessment quality of 25 by 1978; a maximum rating of assessment quality of 20 by 1979 and thereafter;

[ 1975, c. 545, §13 (NEW) . ]

**3. Employment of assessor.** Any municipal assessing unit may employ a part-time, non-certified assessor or contract with a firm or organization that provides assessing services; when any municipal assessing unit or primary assessing area employs a full-time, professional assessor, this assessor must be certified by the Bureau of Revenue Services as a professionally trained assessor. The bureau shall publish, for the information of the municipalities, a listing of certified assessors and assessing firms or organizations.

[ 2001, c. 583, §10 (AMD) . ]

**SECTION HISTORY**

1975, c. 545, §13 (NEW). 1993, c. 249, §1 (AMD). 1993, c. 249, §2 (AFF). 1997, c. 526, §14 (AMD). 2001, c. 583, §10 (AMD).

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